



***Program Compliance Office  
Cal Grant Program Review Report***

***2000-01 Award Year***

**Silicon Valley College  
Program Review ID#80203069300**

**41350 Christy Street  
Fremont, CA 94538**

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**Program Review Dates:** 6/10/2002 - 6/13/2002

**Auditor:** Inez Villanueva  
(916) 526-8034

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Program Compliance Office  
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## AUDITOR'S REPORT

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### SUMMARY

We reviewed Silicon Valley College's administration of California Student Aid Commission (Commission) programs for the 2000-01 award year to include new Cal Grant C summer funds.

The institution's records disclosed the following deficiencies:

- Incomplete Cal Grant Institutional Participation Agreement
- One new Cal Grant B recipient no a entering freshman
- One Cal Grant A overaward
- One student missing a federal Student Aid Report
- Undisbursed funds were not returned for two students
- One ineligible new summer Cal Grant C student
- One student received less Cal Grant A than he was eligible for
- The Cal Grant B authorizations needs to be updated
- Inappropriate authorization on the summer grant roster
- An incorrect renewal unmet need amount was reported for one student

### BACKGROUND

Through institution compliance reviews, the administration of Commission programs is evaluated to ensure program integrity with applicable laws, policies, contracts and institutional agreements as they pertain to the following grant programs administered by the Commission:

Cal Grants

A, B, and C

The following information, obtained from the institution and Commission database, is provided as background on the institution:

#### A. Institution

- Type of Organization: For-Profit Proprietary Institution
- School President: Sal Younis
- Accrediting Body: Accrediting Commission of Career Schools and Colleges of Technology
- Size of Student Body: 1,700

#### B. Institutional Persons Contacted

- Barbara Bickett: Corporate Director of Financial Aid
- Tara Smith: Financial Aid Administrator

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## AUDITOR'S REPORT (continued)

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### BACKGROUND (continued)

#### C. Financial Aid

- Date of Prior Commission Program Review: None
- Branches: Emeryville, San Jose, and Walnut Creek
- Financial Aid Consultant: None
- Financial Aid Programs: Federal: Pell, SEOG, Work-Study, Family Education Loans, and Direct Loans  
State: Cal Grant A, B, and C

### OBJECTIVES, SCOPE AND METHODOLOGY

The purpose of our review is to provide the Commission with assurance that the institution adequately administered the Commission programs and their compliance with applicable laws, policies, contracts and institutional agreements as they pertain to the grant programs administered by the Commission.

The review focused on, but was not limited to, the following areas:

- A. General Eligibility
- B. Applicant Eligibility
- C. Fund Disbursement and Refunds
- D. Roster and Reports
- E. File Maintenance and Records Retention
- F. Fiscal Responsibility and Program Funds

The specific objectives of the review were to determine that:

- Administration systems have adequate controls to ensure that grant funds received by the institution are secure.
- Administration systems have adequate controls to ensure that grant payments are accurate, legal and proper.
- Accounting requirements are being followed.

The procedures performed in conducting this review included:

- Evaluating the current administrative procedures through interviews and reviews of student records, forms and procedures.
- Evaluating the current payment procedures through interviews and reviews of student records, forms and procedures.
- The program review sample was selected to include all students awarded from a total population of 14 recipients.
- Reviewing the records and verified the grant payment(s) for 14 students who received 7 Cal Grant A awards, 2 Cal Grant B awards, and 5 Cal Grant C awards within the review period.

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## AUDITOR'S REPORT (continued)

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### OBJECTIVES, SCOPE AND METHODOLOGY (continued)

This review was conducted in accordance with **Government Auditing Standards** issued by the Comptroller General of the United States. However, the procedures did not constitute a review of the institution's financial statements.

The review scope was limited to planning and performing procedures to obtain reasonable assurance that Commission grant funds were administered according to the applicable laws, policies, contracts and institutional agreements. Accordingly, transactions were examined on a test basis to determine whether grant funds were expended in an eligible manner. The auditor considered the institution's management controls only to the extent necessary to plan the review.

This report is written using the exception-reporting format, which excludes the positive aspects of the institution's administration of the California grant programs.

The names and social security numbers of the sample of students reviewed have been excluded from the body of this report and have been replaced by identifying numbers. Attachment A is a listing of the students by name, social security number and grant type.

### CONCLUSION

In conclusion, except for the deficiencies cited in the Findings and Required Actions section of this report, the institution administrated the Commission grant programs in accordance with the applicable laws, policies, contracts and institutional agreements as they pertain to the Commissions grant programs.

### VIEWS OF RESPONSIBLE OFFICIALS

The review was discussed with agency representatives in an exit conference held on June 13, 2002.

June 13, 2002

Charles Wood, Manager  
Program Compliance Office

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## FINDINGS AND REQUIRED ACTIONS

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**A. GENERAL ELIGIBILITY FINDING: Incomplete Cal Grant Programs Institutional Participation Agreement**

The Cal Grant Programs Institutional Participation Agreement between Silicon Valley College and the Commission does not have all campuses identified.

**DISCUSSION:**

Cal Grant awards may be used only at approved California postsecondary schools and colleges. All institutions must enter into a Cal Grant Institutional Agreement with the Commission in order to participate in the Cal Grant program. To be eligible to receive Cal Grant funds for students on its campus, the institution must complete and return a Cal Grant Programs Institutional Participation Agreement (Agreement). The school certification of the Agreement states, "If this agreement is signed by a Chief Executive Officer representing more than one campus, a copy of this signed agreement must be available at each campus". The branch campus Name(s), Address(s), Phone Number(s), and USED School Identification Number must be reported on the Agreement. The agreement must be signed by the institution and approved by the Commission.

The Silicon Valley College's institution President signed the Agreement on April 21, 1999 that included the main campus in Fremont, CA and the branch campus in Walnut Creek, CA. Subsequently, the U.S. Department of Education approved the San Jose campus on June 30, 1999. However, the institution did not notify the Commission or submit a revised agreement to include the San Jose campus. During the 2000-01 award year the institution awarded Cal Grants at the San Jose campus.

**REFERENCES:**

Institutional Agreement, Article VII, Certification  
Cal Grant Manual, Chapter 2, page 2-25 and 2-26  
Federal Student Financial Aid Handbook 2000-2001,  
Volume 2; Institutional Eligibility, pages 22 and 2-3

**REQUIRED ACTION:**

Since the recipients met the Cal Grant Programs applicant eligibility requirements for the review period, no liability resulted. However, the school must provide in its response an updated agreement listings all branch campuses that will receive Cal Grant funds with completed signature authorization from the School President and the Commission's Grant Service Division. In addition, the school must provide policies and procedures that describe the steps the institution will take when the Commission requires change to the agreement.

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## FINDINGS AND REQUIRED ACTIONS (continued)

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### INSTITUTION RESPONSE:

Please see the attached revised agreement to include the San Jose Campus. We have also submitted to add the 4th location Emeryville, which became approved in May of 2002.

### AUDITOR REPLY:

The institution's action is deemed acceptable and no further action is required.

#### B. APPLICANT ELIGIBILITY

#### **FINDING 1: New Cal Grant B Recipient Not an Entering Freshman**

A review of 14 student records revealed 1 case where Cal Grant funds were awarded an ineligible new Cal Grant B recipient who did not meet the entering freshman definition.

#### **DISCUSSION:**

New Cal Grant B awards are made to entering freshmen. Entering freshman are students who have not completed more than one semester or two quarters of college, 16 part-time units, or four and one-half months of vocational or technical school by June 30<sup>th</sup> of the award year. For the 2000-01 award year, it would be June 30, 2000. *"All college classes, including remedial and English as a second language (ESL) classes, must be counted in determining if a student meets the definition of entering freshman for Cal Grant B eligibility purposes."*

The Commission's Grant Policy Bulletin (GPB) 98-02, issued June 18, 1998, instructed institutions to verify that new freshmen Cal Grant B recipients meet the definition of entering freshman before disbursing Cal Grant funds. In addition, the policy bulletin stated that the Commission's compliance review process would include entering freshman verification of new Cal Grant B recipients. Schools are liable for payments made to students who do not meet the entering freshman definition at the time of payment.

Student No. 3 completed more than 6 ½ months at Silicon Valley College prior to June 20, 2002. She also attended Chabot College in 1999-00. Cal Grant B funds disbursed in the fall 2000 for \$516 for student No. 3 is deemed ineligible.

#### **REFERENCES:**

Institutional Agreement, Article II.A  
Institutional Agreement, Article III.A.3  
Institutional Agreement, Article V.A.3  
Cal Grant Manual, Chapter 2, page 2-6  
CSAC Policy, GPB-98-02, dated June 18, 1998

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## FINDINGS AND REQUIRED ACTIONS (continued)

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### **REQUIRED ACTION:**

The fall 2000 Cal Grant B funds disbursed to student No. 3 are deemed ineligible and the institution must return **\$516**. The Commission will withdraw the student's Cal Grant B award and any renewal Grant B payments made on behalf of these students will be reversed.

### **INSTITUTION RESPONSE:**

SVC concurs with the statements of the auditors, and believes this to be an isolated incident. We have reviewed our policies regarding the verification of grade level. Additionally with the change from SB 1644, this issue should be resolved. The amount of \$516 will be returned by the Accounts Payable department.

### **AUDITOR REPLY:**

The funds were returned to the commission in a check dated 10/23/02. The institution's action is deemed acceptable and no further action is required.

## **B. APPLICANT ELIGIBILITY**

### **FINDING 2: Student Overaward Due to Insufficient Cal Grant Need**

A review of 14 student files disclosed 1 case where a student was overawarded due to insufficient Cal Grant need.

### **DISCUSSION:**

Schools are responsible to ensure that a Cal Grant is not overawarded and receive only the amount the student is eligible for the award year. The sum of the Cal Grant and all other types of aid (e.g., federal, state, institution, and private) may not exceed the student's cost of attendance (COA) less the calculated expected family contribution (EFC).

For the 2000-01 award year, student No. 1 received Cal Grant A funds for a total of \$8,184. The COA consisted of 17 weeks for academic year 1 (9/1/00-12/8/00) and 5 months for academic year 2 (12/11/00-5/18/01). The student did not have sufficient Cal Grant need as shown below:

<b>Need Analysis for Student No. 1</b>	
COA	<b>\$14,257</b>
(AY1: \$12,153/35 weeks*17 weeks = \$5,903)	
(AY2: \$8,354)	
Less 8 mo. EFC	<b>7,304</b>
Less Subsidized Stafford Loan	
(\$2,625/35 weeks*17 weeks)	<b>1,275</b>
Equals Cal Grant Unmet Need	<b>5,678</b>
Less Actual Cal Grant Award	<b>8,184</b>
Cal Grant Overaward	<b>\$ 2,506</b>

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## FINDINGS AND REQUIRED ACTIONS (continued)

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### REFERENCES:

Cal Grant Manual, Chapter 5, Page 5-22  
Cal Grant Manual, Chapter 9, Page 9-7  
Institutional Agreement, III.B.5

### REQUIRED ACTION:

The institution is required to either provide proof that \$2,506 was returned to student No.1 's subsidized Stafford loan or return to the Commission the ineligible amount of **\$2,506** according to the payment instructions at the conclusion of this report. Additionally, the institution must provide the policies and procedures to ensure that students are not overawarded Cal Grant funds.

### INSTITUTION RESPONSE:

Enclosed please find a copy of check number 001 for \$2506.00 for Student 575-63-8171.

Silicon Valley College reviews the need for each student during each payment cycle, adjustments are made at that time to ensure that no student has an overaward. We believe this to be an isolated case, additionally we recalculate the 12 month need at the beginning of each award year.

### AUDITOR REPLY:

The funds were returned to the commission in a check dated 12/3/02. The institution's action is deemed acceptable and no further action is required.

#### B. APPLICANT ELIGIBILITY

#### **FINDING 3:**     **Missing Federal Student Aid Report**

A review of 14 student files revealed 1 case where the student eligibility could not be determined because the institutional student information record (ISIR) was missing.

#### **DISCUSSION:**

Federal output documents such as the ISIR are required to determine student eligibility to receive Cal Grant funds. For the Cal Grant program, the ISIR confirms the citizenship of the recipient, indicates if the student is a California resident, displays the expected family contribution calculated from the family income and assets, and reports if the applicant has passed critical edits in order to receive student financial aid.

The institution could not provide the auditor the student No. 3's 2000-01 ISIR. The student was paid \$516 in Cal Grant B funds.

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## FINDINGS AND REQUIRED ACTIONS (continued)

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### REFERENCES:

Institutional Agreement, II.J and II.L  
Cal Grant Manual, Chapter 2  
Federal Student Financial Aid Handbook 2000-01, Institutional Eligibility,  
Volume 2; page 217

### REQUIRED ACTION:

Student No. 3's fall Cal Grant B payment was deemed ineligible for award year 2000-01 in Finding B.1, New Cal Grant B Recipient Not an Entering Freshman. However, the school must provide and implement written procedures and measures to ensure an ISIR is on file to document a student's eligibility for Cal Grant payment.

### AUDITOR REPLY:

The institution's action is deemed acceptable and no further action is required.

#### C. FUND DISBURSEMENT AND REFUNDS

#### FINDING 1: Undisbursed Funds Not Returned

A review of 14 student records revealed 2 cases where funds advanced by the Commission remained in the institution's Cal Grant account.

### DISCUSSION:

Schools are also required to report all Cal Grant disbursements for the award year no later than September 30 following the award year (i.e., 9/30/01 for the 2000-01 award year). Moreover, institutions are required to reconcile their accounts with the funds received from the Commission. Should the institution's records of individual payments to eligible students be less than the amount the Commission paid, the institution must return the difference to the Commission.

Cal Grant B recipient No. 3 graduated September 15, 2000 prior to the winter term. The Commission advanced the institution \$516 for the winter term. In the case of student No.4, Cal Grant C funds of \$1,056 were advanced to the institution for the winter term. However, the student graduated on November 16, 2000, prior to the winter term start date.

The institution should have been returned the \$516 for student No. 3 and \$1,056 for student No. 4 prior to the 2000-01 payment reporting deadline of September 30, 2001.

### REFERENCES:

Institutional Agreement, Article III.C1, Article III.C5  
Cal Grant Manual, Chapter 5, Pages 5-11 through 5-15  
Cal Grant Manual, Chapter 6

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## FINDINGS AND REQUIRED ACTIONS (continued)

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### REQUIRED ACTION:

Student No. 3's fall Cal Grant B payment was deemed ineligible for award year 2000-01 in Finding B.1, New Cal Grant B Recipient Not an Entering Freshman.

The institution must return the undisbursed funds of **\$1,056** for student No. 4. Please submit payment as directed in general payment instructions.

In addition, provide the procedures and quality control measures designed to ensure that all Cal Grant funds are either disbursed to eligible students or returned to the Commission.

### INSTITUTION RESPONSE:

SVC concurs with the statements of the auditors, and believes this to be an isolated incident. SVC reviews the Cal grant payments on a quarterly basis, and has all payments centrally processed. We believe that this enhancement will assist in ensuring the issue is resolved.

The amount of \$1056 will be returned.

### AUDITOR REPLY:

The funds were returned to the commission in a check dated 10/23/02. The institution's action is deemed acceptable and no further action is required.

#### C. FUND DISBURSEMENT AND REFUNDS

#### FINDING 2: Ineligible Cal Grant C Summer Payment

A review of the summer grant roster for new Cal Grant C recipients revealed 1 case where a Cal Grant recipient was not eligible.

#### DISCUSSION:

Schools are required to disburse funds only to recipients whose eligibility for payment has been verified. The attendance status must be determined according to the recipient's attendance at the time funds are paid to the recipient or credited to the recipient's account.

For the award year 2000-01, new Cal Grant C recipient No. 4X was certified on the grant roster to receive a total of \$1,056 for Summer 2000. However, the student graduated during spring term on May 13, 2000; therefore, the student was not eligible to receive the summer 2000 payment.

#### REFERENCES:

Institutional Agreement, Article III.A.3., Article III.B.4, Article III.C.1  
Cal Grant Manual, Chapter 5  
Cal Grant Manual, Chapter 9, page 9-4

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## FINDINGS AND REQUIRED ACTIONS (continued)

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### REQUIRED ACTION:

The institution must return the ineligible amount of **\$1,056** for student No. 4X as directed in the general payment instructions.

In addition, the institution must implement procedures and quality control measures to accurately identify ineligible summer new Cal Grant recipients in response to this report.

### INSTITUTION RESPONSE:

SVC concurs with the statements of the auditors, and believes this to be an isolated incident. SVC believes this occurred during a transition period of staff. Additional training has occurred regarding the eligibility for Summer payments. As well as with the change by CSAC regarding Summer Payments. SVC will not be disbursing funds for Cal until the Fall Term for all payments.

The amount of \$1056 will be returned.

### AUDITOR REPLY:

The funds were returned to the commission in a check dated 10/23/02. The institution's action is deemed acceptable and no further action is required.

#### C. FUND DISBURSEMENT AND REFUNDS

### FINDING 3: School Disbursed Less than Eligible Amount:

A review of 14 student records revealed 1 case where the school disbursed less Cal Grant funds than the student was eligible to receive.

### DISCUSSION:

Institutions are required to verify student eligibility at the time funds are processed to the recipient or the recipient's account. The institution must verify the enrollment status for each recipient listed on the grant roster in accordance with the established institutional policies. The Corporate Director of Financial Aid indicated that the majority of the students enrolled at Silicon Valley College were full-time students.

Student No. 2 was disbursed a Cal Grant A three-quarter-time payment of \$2,427 for spring 2001. According to his Progress Report, he was enrolled in 12 units (full-time); therefore, a full-time Cal Grant payment should have been paid in the amount of \$3,236. Student No. 2 was underpaid Cal Grant A funds by \$809 (\$3,236 minus \$2,427) for spring 2001.

### REFERENCES:

Institutional Agreement, Article III.A.2  
Institutional Agreement, Article II.B.5  
Cal Grant Manual, Chapter 5, pages 5-14 through 5-15 and 5-20  
Cal Grant Manual, Chapter 9, pages 9-4 and 9-6

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## FINDINGS AND REQUIRED ACTIONS (continued)

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### REQUIRED ACTION:

No liability resulted from this finding. However, the institution must provide the written procedures and internal controls that will be put into place to ensure that the institution will maximize Cal Grant awards to the students.

### INSTITUTION RESPONSE:

SVC concurs with the statements of the Auditors, and believes this to be an isolated incident. We have reviewed our procedures regarding disbursement, and find them to be sufficient. However, we agree that additional training is necessary for the entire staff to understand the definitions as set by CSAC. As well as, with the centralizing of the processing of payment, we believe that the issue has been resolved

### AUDITOR REPLY:

The institution's action is deemed acceptable and no further action is required.

#### C. FUND DISBURSEMENT AND REFUNDS:

#### **FINDING 4: Need to Update the Authorization to Credit Account**

A review of 2 Cal Grant B recipients accounts disclosed 1 file in which the institution did not obtain the proper authorization to apply payments to institutional charges.

### DISCUSSION:

Institutions are permitted to disburse subsistence and book and supplies payments to a recipient's account only if the recipient provides a written authorization at least once during the academic year and prior to disbursement. The school must retain this written authorization in the recipient's file and should provide the recipient with the option to rescind the authorization before payment is made.

An examination of student No.12's account disclosed that the institution applied subsistence and book and supplies payments to institutional charges with a generic written authorization. The authorization should specify the Cal Grant B or C program and should give the student the option to rescind the authorization.

### REFERENCES:

California Education Code 69532(b), (c)  
Institutional Participation Agreement III.B.8  
Cal Grant Manual, Chapter 2, page 2-5 and 2-8  
Cal Grant Manual, Chapter 5, page 5-20  
Cal Grant Manual, Chapter 9, page 9-7

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## FINDINGS AND REQUIRED ACTIONS (continued)

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### REQUIRED ACTION:

No liability resulted from the above finding. However, please provide the written procedures that will be put into place to ensure that the proper authorization is obtained prior to the application of Cal Grant funds to the recipient's account. These procedures must include a copy of the authorization form developed by the institution.

### INSTITUTION RESPONSE:

SVC has added an additional authorization for Cal Grant B and C Recipients.

### AUDITOR REPLY:

The institution's action is deemed acceptable and no further action is required.

## D. ROSTERS AND REPORTS

### **FINDING 1: Inappropriate Authorization on Summer Grant Roster**

A review of summer new Cal Grant C grant roster revealed that it did not contain a financial aid representative certification.

### DISCUSSION:

In order to measure an institution's performance it is necessary to analyze the adequacy and enforcement of established internal controls (procedures) for safeguarding the operational and fiscal integrity of the grant programs.

In the Cal Grant programs Agreement the institution agrees to designate individuals to be responsible for coordinating and communicating with the Commission on matters related to the provisions of this agreement that includes dividing the functions of authorizing payments and disbursing funds so that no office has responsibility for both functions.

A review of summer new Cal Grant C grant roster revealed that the roster was signed by the Compliance officer and did not contain the signature of the Corporate Director of Financial Aid or a Financial Aid Administrator.

The Compliance Officer is responsible to conduct independent audit tasks of all internal departments to determine accuracy and completeness of records and reviews the effectiveness of controls and compliance of each department. One audit responsibility would be of the Financial Aid Office. Although the Compliance Officer works closely with the Financial Aid Office, it would be a conflict of interest to have the Compliance Officer authorizing financial aid payments and auditing those payments at a later date.

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## FINDINGS AND RECOMMENDATIONS (continued)

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### REFERENCES:

Institutional Agreement, Article II.F and G  
Institutional Agreement, Article III.C.5  
34 CFR 668.16(c)  
Cal Grant Manual, Chapter 9, page 9-1 and 9-11

### REQUIRED ACTION:

The institution must provide policies and procedures that describe the steps the institution will take to ensure a separation of duties are in place for the Cal Grant program for the authorization of payments and the disbursing of funds. The Compliance Officer shall only perform internal audits of the Cal Grant Programs.

### INSTITUTION RESPONSE:

SVC believes this to be an isolated incident. SVC has maintained the separation of duties for the authorization of payment and disbursement of funds. All authorization is controlled by the Financial Aid office,. Similarly all disbursement transactions are controlled by the Financial Services Office.

Please see our policy for Separation of Duties.

### AUDITOR REPLY:

The institution's action is deemed acceptable and no further action is required.

#### D. ROSTERS AND REPORTS

#### **FINDING 2: Incorrect Renewal Unmet Need Reported**

A review of 2 Cal Grant renewal recipients revealed 1 case where the student's renewal unmet need was not correct as reported.

#### **DISCUSSION:**

For renewal students, schools must calculate a student's unmet need and report that figure to the Commission, retaining the supporting documentation within the student's record. Schools may use the Commission's annually established student expense budget or the school may adopt its own student budget for determining renewal financial eligibility provided the budgets do not exceed those used for campus-administered aid. Because Silicon Valley College is a year-round school it must calculate a 12-month budget to determine the correct unmet need amount. The school must report the resulting net unmet need amount on the Grant Roster or the Commission G-21 letter so the student's maximum Cal Grant award determination is correct. Net unmet need is defined as student's cost of attendance (COA) minus the Expected Family Contribution (EFC) and Pell grant.

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**FINDINGS AND RECOMMENDATIONS (continued)**

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For student No. 1, the institution reported a \$12,872 Cal Grant A renewal unmet need amount on the grant roster. The auditor could not reconstruct the reported an unmet need.

**REFERENCES:**

Institutional Agreement, Article II, Section J  
Cal Grant Manual, Chapter 4, pages 4-2 and 4-3  
Cal Grant Manual, Chapter 5, page 5-15

**REQUIRED ACTION:**

No liability resulted due to the high unmet need. The financial aid office must update the Cal Grant policies and procedures to ensure the renewal Cal Grant A unmet need is calculated correctly using Commission guidelines and documented in the student financial aid records.

**INSTITUTION RESPONSE:**

SVC concurs with the statements of the auditors and believes this issue to be resolved. SVC has updated there methodology for calculating the unmet need for Cal Grant recipients. The Financial Aid Administrator, prior to authorizing payment calculated the 12 month need for all students listed on the Consolidated Roster. As such the documentation will be maintained with the roster. As each subsequent term is authorized a review of the original budget will occur to help ensure that items may have not changed.

**AUDITOR REPLY:**

The institution's action is deemed acceptable and no further action is required.

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## ATTACHMENT A - STUDENT SAMPLE

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